

## ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui faktor-faktor yang mempengaruhi pengungkapan *Corporate Social Responsibility*. Faktor-faktor tersebut yaitu profitabilitas, *leverage*, *size*, umur perusahaan, serta *Good Corporate Governance* yang terdiri dari transparansi, ukuran Dewan Komisaris, kepemilikan manajerial, komposisi Dewan Komisaris Independen, dan kepemilikan publik.

Observasi penelitian sebanyak 55 emiten perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2007-2011. Sampel dipilih dengan metode *purposive sampling*.

Hasil penelitian menunjukkan bahwa transparansi, ukuran Dewan Komisaris, kepemilikan manajerial, dan kepemilikan publik berpengaruh secara signifikan terhadap pengungkapan *Corporate Social Responsibility*.

**Kata Kunci:** *Corporate Social Responsibility*, Profitabilitas, *Leverage*, *Size*, Umur Perusahaan, *Good Corporate Governance*

## **ABSTRACT**

The purpose of this study was to determine the factors that influence disclosure of Corporate Social Responsibility. These factors are profitability, leverage, size, firm age, and Good Corporate Governance consisting of transparency, Board of Commissioners, managerial ownership, composition of Independent Commissioners, and public ownership.

Observation of research by 55 issuers listed mining companies at Indonesia Stock Exchange in 2007-2011. Samples were selected by purposive sampling method.

The results showed that the transparency, Board of Commissioners, managerial ownership, and public ownership significantly affect disclosure Corporate Social Responsibility.

**Keywords:** Corporate Social Responsibility, Profitability, Leverage, Size, Firm Age, Good Corporate Governance